

# Agency 96 - Property Assessment And Taxation

## Statutory Authority:

The Nebraska Department of Property Assessment and Taxation was established in 1999 by Neb. Rev. Stat. Section 77-701, and the Property Tax Administrator is designated as the chief executive officer of the Department. Specific statutes regarding the duties and responsibilities of the Department of Property Assessment and Taxation and the qualifications and duties of the Property Tax Administrator are established in Chapter 77 of the Revised Statutes of Nebraska.

## Vision Statement:

The vision for the Nebraska Department of Property Assessment and Taxation is to assure access to assessment and tax information so that the citizens of our state can make informed decisions regarding the property tax system of Nebraska.

## Mission Statement:

The mission of the Department of Property Assessment and Taxation is to develop information that assist the administrators, payers and beneficiaries of the property taxes to make informed decisions concerning the quality of the assessment function of the property tax system in Nebraska.

## Goals:

To provide legal, policy and assessment information through regulations, rulings, directives, standards, manuals, and education, to the county assessors and other assessing officers to ensure the uniform execution of the property tax laws. To administer the assessment function in counties which have transferred that responsibility to the Property Tax Administrator. To provide information concerning the level of value and quality of the assessment of real property in each county. To determine the assessable valuation of all taxable property in each school district for purposes of the Tax Equity and Educational Opportunities Support Act. To value and distribute the value of property valued by the state. To administer the assessment and appraisal program for contracted counties. To determine the appraised value for the public sale of educational lands. To determine the eligibility for exemption of certain personal property subject to compliance with the Employment and Investment Growth Act and the Nebraska Advantage Act.

## Financial Data:

	Actual FY06	Approp FY07	Request FY08	Recom FY08	Request FY09	Recom FY09
General Fund	4,317,930	4,721,188	4,714,604	4,612,023	4,715,453	4,729,557
Cash Fund	339,620	601,689	601,689	606,136	601,689	611,506
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Agency	4,657,550	5,322,877	5,316,293	5,218,158	5,317,142	5,341,063

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## Program 112 - Property Tax

### Program Objectives:

- 1) Provide measurement of level and quality of real property assessments in all counties and school districts developed pursuant to acceptable standards that measures the assessed valuation of real property by meaningful sub-strata of property.
- 2) Provide information and measure the progress made by county officials in achieving uniform and proportionate valuations of all real property.
- 3) Valuation and distribution of property valued by the state.
- 4) Assumption of county assessment function.
- 5) Provide administrative assistance to county officials through interpretation of statutes, legislation, and case law.
- 6) Provide the Property Tax Administrative System/Computer Assisted Mass Appraisal (PTAS/CAMA) program.

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### Performance Measures:

- 1) Reporting of verified sales and assessment information by the Department of Property Assessment and Taxation staff and county assessors through entry into a data base that will stratify the information in a format usable by county and state officials.
- 2) Knowledgeable field staff assigned to specific counties who are trained in appraisal techniques and policy matters so as to be of assistance to the counties served.
- 3) Knowledgeable staff with skills in oral and written communication for the uniform interpretation and application of statutes.
- 4) Also familiar in the policy areas of property valuation by taxing officials.
- 5) Professionally trained staff knowledgeable in the areas of finance, economics research and issues specific to the valuation of multi-jurisdictional companies and issues effecting the distribution of values.
- 6) Operate the assumed county assessment offices to meet all administrative responsibilities timely and effectively through the use of trained staff.
- 7) Provide the necessary appraisal resources to systematically and uniformly gather property characteristics and analyze all valuation methods to accurately determine assessed valuations of all real property.
- 8) This measure will be accomplished through the use of appraisers and assistants by using the information among the counties assumed by the Department of Property Assessment and Taxation.
- 9) Knowledgeable supervisory staff to oversee the adequate and efficient processing of work orders and understand the property tax calendar for use in the computer software program (PTAS/CAMA) that the Department provides to its assessment offices and contracted counties.
- 10) Also research and development of concepts for modernizing the system for the valuation administrative functions.